GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Service Tax Act, 2017 –Amendments (Ninth Amendment, 2021) to the Andhra Pradesh Goods and Services Tax Rules, 2017- Orders – Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No. 13 Dated: 17/01/2022

Read the following

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (CT-II) Department, dated 22.06.2017
3. From the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Tax Customs, Notification No.37/2021-Central Tax, dated 10-01-2022.
4. From the CCST, Lr.No.REV03-12039/166/2021-CCT10/01/2022, Dt:10-01-2022.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 19-01-2022

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: —

AMENDMENT

1. **Short title and commencement**. - (1) These rules may be called the Andhra Pradesh Goods and Services Tax(Ninth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date 01.12.2021

In the Andhra Pradesh Goods and Services Tax Rules, 2017, —

(i) in rule 137, with effect from the 30th day of November 2021, for the words "four years", the words"five years" shall be substituted.

(ii) in **FORM GST DRC-03**, —

(a) in the heading, after the words "or statement", the words, letters and figures "or intimation of tax ascertained through **FORM GST DRC-01A**" shall be inserted;

(b) against item 3, in column (3), for the word and letters "Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)", the words, letters, figures and brackets "Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)" shall besubstituted;

(c) against item 5, in column (1), after the word and figures "within 30 days of its issue", the words, letters, figures and brackets ", scrutiny, intimation of tax ascertained through Form GST DRC- 01A, audit, inspection or investigation, others (specify)" shall be inserted;

(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

“Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1.”.	2	3	4	5	6	7	8	9	10	11	12	13

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administrative (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S to Special Chief Secretary to Chief Minister.
The P.S to the Hon’ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.s to the Spl.C.S (CT, Excise &Regn., & Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER